

SENATE BILL 2213

By Norris

AN ACT to amend Tennessee Code Annotated, Section 67-4-2109(f), relative to employment incentive programs.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-2109(f)(2), is amended by deleting subdivision (E) in its entirety and by adding the following language as a new subdivision (E):

Section 67-4-2109(f)(2).

(E) The credit provided by this subdivision (f)(2) may be granted only to taxpayers who participate in an existing employment incentive program, pursuant to which persons with disabilities are being served by the department of mental health, the department of intellectual and developmental disabilities, the division of rehabilitation services of the department of human services, Council on Developmental Disabilities, or any other similar state employment incentive program. Such employment incentive programs shall annually provide to the commissioner of revenue for approval, on or before July 1, a list of their existing employment incentive programs promoting the hiring of disabled individuals.

SECTION 2. Tennessee Code Annotated, Section 67-4-2109(f), is amended by deleting subdivision (3): in its entirety and by adding the following language as a new subdivision (3):

Section 67-4-2109(f).

(3) The taxpayer shall file a plan with the commissioner of revenue, on a form prescribed by the commissioner, in order to qualify for the credit. The form shall be filed on or before the last day of the fiscal year in which the employment begins, and shall state the number of persons with disabilities newly employed. The commissioner of

revenue shall certify a taxpayer's participation in one (1) of these programs and the number of persons employed by the taxpayer meeting the criteria established by this subsection (f).

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.